

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
PLANNING ADMINISTRATION
Schedule of costs to be
allocated by function

	Total General & admn	DEPT ADM	OPERATIONS
2nd Allocation	\$20,401	\$850	\$19,551
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Total allocated	\$10,133,608	\$422,251	\$9,711,357
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City of Houston, Texas
 FY 2003 Full Cost Alloc. Plan
 PLANNING ADMINISTRATION
 Detail allocation of
 DEPT ADM

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PLANNING & DEV	9,147	27.787	\$117,096		\$117,096	\$236	\$117,332
P/D.SIGN ADM 210	1,604	4.872	20,534		20,534	41	20,575
P/D.BLDG INS 214	22,167	67.341	283,771		283,771	573	284,344
Subtotal	32,918	100.000	421,401		421,401	850	422,251
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Total	32,918	100.000	\$421,401		\$421,401	\$850	\$422,251
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(A) Alloc basis: Department's Operating Expenditures

Source: FY 2001 CAFR

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
PLANNING ADMINISTRATION
Detail allocation of
OPERATIONS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PLANNING & DEV	100	100.000	\$9,691,806		\$9,691,806	\$19,551	\$9,711,357
Subtotal	100	100.000	9,691,806		9,691,806	19,551	9,711,357
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Total	100	100.000	\$9,691,806		\$9,691,806	\$19,551	\$9,711,357
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(A) Alloc basis: 100% to Planning & Development

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
PLANNING ADMINISTRATION
Departmental Cost
Allocation Summary

Detail page 186
Schedule 19.006
FISCAL 2001

	Total	DEPT ADM	OPERATIONS
PLANNING & DEV	\$9,828,689	\$117,332	\$9,711,357
P/D.SIGN ADM 210	20,575	20,575	
P/D.BLDG INS 214	284,344	284,344	
Direct Billed			
Total	\$10,133,608	\$422,251	\$9,711,357
	=====	=====	=====

SCHEDULE 20.001

FY2003 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

PUBLIC WORKS & ENGINEERING - ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The General Fund Public Works and Engineering Department (PW & Eng.) is comprised of three groups: (1) Neighborhood Protection, (2) Traffic Management and Maintenance / Facilities Maintenance, and (3) Engineering, Construction and Real Estate (ECRE), formerly called Capital Projects.

In addition to the General Fund groups, Enterprise Fund - Public Utilities, Special Funds - Street Maintenance and Traffic Control and Street and Drainage Maintenance, and Revolving Fund - Fleet Management receive services from PE & Eng. Administration. Thus the costs for this service are also allocated to these funds and the Department's operating expenditures (all funds) is the basis for allocating the administrative costs.

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
PW & ENG. ADMIN
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Allocated additions:				
GENERAL CITYWIDE SERVICES	6,591	68	6,659	
F&A ADMINISTRATIVE SERVICES	669	117	786	
F&A INFORMATION SERVICES	2,101	240	2,341	
F&A PROCUREMENT SERVICES	1,014,019	424,422	1,438,441	
F&A FINANCIAL SERVICES	48	6	54	
AFFIRMATIVE ACTION	1,213,465	71,271	1,284,736	
MAYOR'S OFFICE - EXECUTIVE	13,906	23,675	37,581	
HUMAN RESOURCES	484,438	89,373	573,811	
CONTROLLER'S OFFICE	94		94	
POLICE. RECORDS		52,206	52,206	
Total allocated additions:	2,735,331	661,378	3,396,709	3,396,709
Total to be allocated:	\$2,735,331 =====	\$661,378 =====		\$3,396,709 =====

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
PW & ENG. ADMIN
Schedule of costs to be
allocated by function

Total General & admn ADMIN

Other expense and cost

SUPPLIES

OTHER CHARGES

Functional cost

Additions: 1st

Others	2,735,331	2,735,331	
Reallocate admin		(2,735,331)	2,735,331
Allocable costs	2,735,331		2,735,331
1st Allocation	2,735,331		2,735,331
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Additions: 2nd

Others	661,378	661,378	
Reallocate admin		(661,378)	661,378
Allocable costs	661,378		661,378
2nd Allocation	661,378		661,378
	-----		-----

Total allocated	\$3,396,709		\$3,396,709
	=====		=====

City of Houston, Texas
 FY 2003 Full Cost Alloc. Plan
 PW & ENG. ADMIN
 Detail allocation of
 ADMIN

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PW ECRE. ADMIN	938	0.243	\$6,659	\$50,547	\$57,206	\$1,610	\$58,816
PW & ENG. OTHER	35,576	9.232	252,544	1,917,138	2,169,682	61,063	2,230,745
PW FLEET MGT/118	9,218	2.392	65,436	1,090	66,526	15,822	82,348
PW TRAFF CON/224	50,613	13.135	359,287	5,983	365,270	86,872	452,142
PW DRAIN MGT/227	23,431	6.080	166,330	2,770	169,100	40,217	209,317
PW PUB UTIL./701	248,603	64.517	1,764,760	(2,890,885)	(1,126,125)	426,703	(699,422)
PW ECRE. DESIGN	15,176	3.938	107,730	817,813	925,543	26,048	951,591
PW ECRE. REAL ES	1,773	0.463	12,585	95,544	108,129	3,043	111,172
Subtotal	385,328	100.000	2,735,331		2,735,331	661,378	3,396,709
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Total	385,328	100.000	\$2,735,331		\$2,735,331	\$661,378	\$3,396,709
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Department's Operating Expenditures (All funds)

Source: FY 2001 Actual Expenditures

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
PW & ENG. ADMIN
Departmental Cost
Allocation Summary

Detail page 191
Schedule 20.005
FISCAL 2001

	Total	ADMIN
PW ECRE. ADMIN	\$58,816	\$58,816
PW & ENG. OTHER	2,230,745	2,230,745
PW FLEET MGT/118	82,348	82,348
PW TRAFF CON/224	452,142	452,142
PW DRAIN MGT/227	209,317	209,317
PW PUB UTIL./701	(699,422)	(699,422)
PW ECRE. DESIGN	951,591	951,591
PW ECRE. REAL ES	111,172	111,172
Direct Billed		
Total	\$3,396,709	\$3,396,709
	=====	=====

SCHEDULE 21.001

FY2003 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

BUILDING SERVICES

NATURE AND EXTENT OF SERVICES

The Building Services Department has four organizations: Administration and Management, Facilities Management & Planning, Design and Construction and Property Management - Maintenance & Operations. The facility maintenance function provides preventive and repair maintenance (including electrical wiring) of the City-owned buildings (City Hall, City Hall Annex, Municipal Courts Building, Police facilities and Health facilities), grounds and facilities, or contracts for same. The number of square feet that is occupied by the individual department is the basis for allocating the costs. The costs of all other services are allocated proportionately to the size of General Fund operating expenditures.

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
BUILDING SERVICES
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$25,561,968			\$25,561,968
Deductions:				
CAPITAL OUTLAY	7,016			
Total deductions:	7,016			7,016
Allocated additions:				
BUILDING DEPRECIATION	81,035		81,035	
EQUIPMENT DEPRECIATION	403,063		403,063	
GENERAL CITYWIDE SERVICES	335,887	3,478	339,365	
F&A ADMINISTRATIVE SERVICES	106,244	21,942	128,186	
F&A INFORMATION SERVICES	96,628	11,463	108,091	
F&A PROCUREMENT SERVICES	56,321	22,707	79,028	
F&A TAX AND REVENUE	91,194	13,993	105,187	
F&A FINANCIAL SERVICES	27,941	3,592	31,533	
AFFIRMATIVE ACTION	2,868	169	3,037	
MAYOR'S OFFICE - EXECUTIVE	32,572	26,146	58,718	
HUMAN RESOURCES	81,262	14,920	96,182	
CONTROLLER'S OFFICE	57,114	10,324	67,438	
LEGAL DEPT.	62,836	19,400	82,236	
CITY SECRETARY'S OFFICE	7,809	2,149	9,958	
CITY COUNCIL	38,441	7,313	45,754	
BUILDING SERVICES		800,136	800,136	
CONVENTION/ENTERTAIN. RENTAL		2,888	2,888	
Total allocated additions:	1,481,215	960,620	2,441,835	2,441,835
Total to be allocated:	\$27,050,199	\$960,620		\$28,010,819
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City of Houston, Texas
 FY 2003 Full Cost Alloc. Plan
 BUILDING SERVICES
 Schedule of costs to be
 allocated by function

	Total General & admin		FACILITY MAINT	OTHER SERVICES
Wages & benefits				

SALARIES & WAGES	\$9,712,000	\$1,334,574	\$5,720,977	\$2,656,449
FRINGE BENEFITS	2,624,476	353,463	1,630,274	640,739
Other expense and cost				

SUPPLIES	765,369	23,295	669,134	72,940
OTHER CHARGES	12,467,139	68,029	11,554,498	844,612
CAPITAL OUTLAY	(7,016)	(7,016)		
Departmental				
Expenditures	25,561,968	1,772,345	19,574,883	4,214,740
Cost adjustments				

Deductions	7,016	7,016		
Functional cost				
	25,568,984	1,779,361	19,574,883	4,214,740
Additions: 1st				
Others	1,481,215	1,481,215		
Reallocate admin		(3,260,576)	2,682,909	577,667
Allocable costs	27,050,199		22,257,792	4,792,407
1st Allocation	27,050,199		22,257,792	4,792,407

Additions: 2nd				
Others	960,620	960,620		
Reallocate admin		(960,620)	790,430	170,190
Allocable costs	960,620		790,430	170,190

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
BUILDING SERVICES
Schedule of costs to be
allocated by function

	Total General & admin	FACILITY MAINT	OTHER SERVICES
2nd Allocation	\$960,620 -----	\$790,430 -----	\$170,190 -----
Total allocated	\$28,010,819 =====	\$23,048,222 =====	\$4,962,597 =====

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
BUILDING SERVICES
Detail allocation of
FACILITY MAINT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A INFORM. SVCS	14,100	1.713	\$381,432		\$381,432		\$381,432
F&A PROCUREMENT	16,750	2.035	453,119		453,119		453,119
MAYOR-EXECUTIVE	57,907	7.037	1,566,495		1,566,495		1,566,495
CONTROLLER	32,802	3.986	887,357		887,357		887,357
LEGAL	46,570	5.668	1,259,806		1,259,806		1,259,806
CITY SECRETARY	5,798	0.704	156,847		156,847		156,847
CITY COUNCIL	21,283	2.586	575,746		575,746		575,746
MUN COURTS-ADMIN	53,600	6.514	1,449,982		1,449,982		1,449,982
BUILDING SVCS	26,839	3.261	726,046		726,046		726,046
MUN COURTS-JUSTI	31,248	3.797	845,318		845,318	45,143	890,461
POLICE	503,623	61.209	13,623,961		13,623,961	727,573	14,351,534
HEALTH/HUMAN SVS	12,261	1.490	331,683		331,683	17,714	349,397
Subtotal	822,781	100.000	22,257,792		22,257,792	790,430	23,048,222
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Total	822,781	100.000	\$22,257,792		\$22,257,792	\$790,430	\$23,048,222
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(A) Alloc basis: Square Footage Occupied

Source: Building Services Dept.

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
BUILDING SERVICES
Detail allocation of
OTHER SERVICES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	39	0.219	\$10,507		\$10,507		\$10,507
F&A ADMIN SVCS	123	0.691	33,138		33,138		33,138
F&A INFORM. SVCS	97	0.545	26,134		26,134		26,134
F&A PROCUREMENT	79	0.444	21,284		21,284		21,284
F&A TAX & REVENUE	59	0.331	15,896		15,896		15,896
F&A FINANCIAL SE	40	0.224	10,777		10,777		10,777
AFFIRMATIVE ACT	26	0.146	7,005		7,005		7,005
MAYOR-EXECUTIVE	61	0.342	16,434		16,434		16,434
HUMAN RESOURCES	59	0.347	15,895		15,895		15,895
CONTROLLER	86	0.483	23,170		23,170		23,170
LEGAL	199	1.118	53,614		53,614		53,614
CITY SECRETARY	14	0.078	3,772		3,772		3,772
CITY COUNCIL	97	0.545	26,134		26,134		26,134
MUN COURTS-ADMIN	421	2.366	113,425		113,425		113,425
HEALTH ADMIN	147	0.826	39,604		39,604		39,604
PLANNING ADMIN	51	0.286	13,740		13,740		13,740
BUILDING SVCS	275	1.545	74,090		74,090		74,090
PW ECRE. ADMIN	16	0.089	4,311		4,311	171	4,482
HOUSING ADMIN	57	0.320	15,357		15,357	610	15,967
MUN COURTS-JUSTI	87	0.489	23,439		23,439	930	24,369
POLICE	7,347	41.303	1,979,414		1,979,414	78,567	2,057,981
FIRE	3,778	21.239	1,017,861		1,017,861	40,401	1,058,262
PW & ENG. OTHER	217	1.219	58,464		58,464	2,321	60,785
PW ECRE. DESIGN	106	0.595	28,558		28,558	1,134	29,692
PW ECRE. CONSTRU	129	0.725	34,755		34,755	1,379	36,134
PW ECRE. REAL ES	29	0.163	7,813		7,813	310	8,123
SOLID WASTE MGMT	648	3.642	174,583		174,583	6,930	181,513
HOUSING/COM. DEV	58	0.326	15,626		15,626	620	16,246
LIBRARY	679	3.817	182,935		182,935	7,261	190,196
PARKS & RECREAT	1,304	7.330	351,321		351,321	13,945	365,266
HEALTH/HUMAN SVS	1,377	7.741	370,989		370,989	14,725	385,714
PLANNING & DEV	83	0.466	22,362		22,362	886	23,248
Subtotal	17,788	100.000	4,792,407		4,792,407	170,190	4,962,597

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
BUILDING SERVICES
Detail allocation of
OTHER SERVICES

Detail page 198
Schedule 21.005
FISCAL 2001
(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
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Total	17,788	100.000	\$4,792,407		\$4,792,407	\$170,190	\$4,962,597
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(A) Alloc basis: Number of Employees & FTE's (Depts. 20 & 36)

Source: Human Resources Dept. & F&A Budget

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
BUILDING SERVICES
Departmental Cost
Allocation Summary

	Total	FACILITY MAINT	OTHER SERVICES
F&A ADMIN	\$10,507		\$10,507
F&A ADMIN SVCS	33,138		33,138
F&A INFORM. SVCS	407,566	381,432	26,134
F&A PROCUREMENT	474,403	453,119	21,284
F&A TAX & REVENUE	15,896		15,896
F&A FINANCIAL SE	10,777		10,777
AFFIRMATIVE ACT	7,005		7,005
MAYOR-EXECUTIVE	1,582,929	1,566,495	16,434
HUMAN RESOURCES	15,895		15,895
CONTROLLER	910,527	887,357	23,170
LEGAL	1,313,420	1,259,806	53,614
CITY SECRETARY	160,619	156,847	3,772
CITY COUNCIL	601,880	575,746	26,134
MUN COURTS-ADMIN	1,563,407	1,449,982	113,425
HEALTH ADMIN	39,604		39,604
PLANNING ADMIN	13,740		13,740
BUILDING SVCS	800,136	726,046	74,090
PW ECRE. ADMIN	4,482		4,482
HOUSING ADMIN	15,967		15,967
MUN COURTS-JUSTI	914,830	890,461	24,369
POLICE	16,409,515	14,351,534	2,057,981
FIRE	1,058,262		1,058,262
PW & ENG. OTHER	60,785		60,785
PW ECRE. DESIGN	29,692		29,692
PW ECRE. CONSTRU	36,134		36,134
PW ECRE. REAL ES	8,123		8,123
SOLID WASTE MGMT	181,513		181,513
HOUSING/COM. DEV	16,246		16,246
LIBRARY	190,196		190,196
PARKS & RECREAT	365,266		365,266
HEALTH/HUMAN SVS	735,111	349,397	385,714
PLANNING & DEV	23,248		23,248

Direct Billed

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
BUILDING SERVICES
Departmental Cost
Allocation Summary

	Total	FACILITY MAINT	OTHER SERVICES
Total	\$28,010,819	\$23,048,222	\$4,962,597
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SCHEDULE 22.001

FY2003 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

PW & E. - ENGINEERING CONSTRUCTION & REAL ESTATE ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Administration of the Engineering Construction and Real Estate Group (ECRE) (formerly called Capital Projects) of the Public Works and Engineering Department provides support services to the ECRE Group which implements the City's Capital Improvement Plan (CIP) by providing engineering and construction management services and by acquiring real property. The relative size of the operating expenditures is the basis for allocating the administrative costs.

City of Houston, Texas
 FY 2003 Full Cost Alloc. Plan
 PW ECRE. ADMIN
 Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$938,049			\$938,049
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
EQUIPMENT DEPRECIATION	102,601		102,601	
GENERAL CITYWIDE SERVICES	33,124	345	33,469	
F&A ADMINISTRATIVE SERVICES	4,618	915	5,533	
F&A INFORMATION SERVICES	14,018	1,764	15,782	
F&A TAX AND REVENUE	3,346	513	3,859	
F&A FINANCIAL SERVICES	5,735	738	6,473	
AFFIRMATIVE ACTION	167	10	177	
MAYOR'S OFFICE - EXECUTIVE	1,878	1,490	3,368	
HUMAN RESOURCES	1,081	193	1,274	
CONTROLLER'S OFFICE	11,791	2,376	14,167	
LEGAL DEPT.	18,240	5,632	23,872	
CITY SECRETARY'S OFFICE	1,797	495	2,292	
CITY COUNCIL	8,848	1,683	10,531	
PW & ENG. ADMIN	57,206	1,610	58,816	
BUILDING SERVICES	4,311	171	4,482	
Total allocated additions:	268,761	17,935	286,696	286,696
Total to be allocated:	\$1,206,810	\$17,935		\$1,224,745
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City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
PW ECRE. ADMIN
Schedule of costs to be
allocated by function

	Total General & admn	ADMIN & ACCOUNT
Wages & benefits		

SALARIES & WAGES	\$670,739	\$670,739
FRINGE BENEFITS	262,884	262,884
Other expense and cost		

SUPPLIES	277	277
OTHER CHARGES	4,149	4,149
CAPITAL OUTLAY		
Departmental		
Expenditures	938,049	938,049
Functional cost	938,049	938,049
Additions: 1st		
Others	268,761	268,761
Reallocate admin	(268,761)	268,761
Allocable costs	1,206,810	1,206,810
1st Allocation	1,206,810	1,206,810
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Additions: 2nd		
Others	17,935	17,935
Reallocate admin	(17,935)	17,935
Allocable costs	17,935	17,935
2nd Allocation	17,935	17,935
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City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
PW ECRE. ADMIN
Schedule of costs to be
allocated by function

Total General & admn	ADMIN & ACCOUNT
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Total allocated	\$1,224,745	\$1,224,745
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City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
PW ECRE. ADMIN
Detail allocation of
ADMIN & ACCOUNT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PW ECRE. DESIGN	15,176	89.539	\$1,080,568		\$1,080,568	\$16,059	\$1,096,627
PW ECRE. REAL ES	1,773	10.461	126,242		126,242	1,876	128,118
Subtotal	16,949	100.000	1,206,810		1,206,810	17,935	1,224,745
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Total	16,949	100.000	\$1,206,810		\$1,206,810	\$17,935	\$1,224,745
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(A) Alloc basis: Operating Expenditures

Source: FY 2001 Actual Expenditures

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
PW ECRE. ADMIN
Departmental Cost
Allocation Summary

Total ADMIN &
 ACCOUNT

PW ECRE. DESIGN	\$1,096,627	\$1,096,627
PW ECRE. REAL ES	128,118	128,118

Direct Billed

Total	\$1,224,745	\$1,224,745
	=====	=====

SCHEDULE 23.001

FY2003 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

HOUSING AND COMMUNITY DEVELOPMENT - ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Housing and Community Development Department provides a variety of programs to aid low income groups and small businesses. The Department was created in July 1989 with funding from General Fund and Community Development Block Grant funds. The administrative costs of the Department are allocated directly to the Housing and Community Development.

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
HOUSING ADMINISTRATION
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$232,101			\$232,101
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
EQUIPMENT DEPRECIATION	98,332		98,332	
GENERAL CITYWIDE SERVICES	22,098	228	22,326	
F&A ADMINISTRATIVE SERVICES	2,208	381	2,589	
F&A INFORMATION SERVICES	7,041	806	7,847	
AFFIRMATIVE ACTION	594	35	629	
MAYOR'S OFFICE - EXECUTIVE	6,691	5,307	11,998	
HUMAN RESOURCES	3,853	688	4,541	
BUILDING SERVICES	15,357	610	15,967	
Total allocated additions:	156,174	8,055	164,229	164,229
Total to be allocated:	\$388,275	\$8,055		\$396,330
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City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
HOUSING ADMINISTRATION
Schedule of costs to be
allocated by function

Total General & admin DEPT.
ADMIN

Wages & benefits

SALARIES & WAGES	\$145,213		\$145,213
FRINGE BENEFITS	32,006		32,006

Other expense and cost

SUPPLIES	12,893		12,893
OTHER CHARGES	41,989		41,989
CAPITAL OUTLAY			

Departmental

Expenditures	232,101		232,101
Functional cost	232,101		232,101

Additions: 1st

Others	156,174	156,174	
Reallocate admin		(156,174)	156,174
Allocable costs	388,275		388,275
1st Allocation	388,275		388,275

Additions: 2nd

Others	8,055	8,055	
Reallocate admin		(8,055)	8,055
Allocable costs	8,055		8,055
2nd Allocation	8,055		8,055

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
HOUSING ADMINISTRATION
Schedule of costs to be
allocated by function

Detail page 210
Schedule 23.003
FISCAL 2001
(continued)

Total General & admin	DEPT. ADMIN
-----------------------	----------------

Total allocated	\$396,330	\$396,330
=====		=====

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
HOUSING ADMINISTRATION
Detail allocation of
DEPT. ADMIN

Detail page 211
Schedule 23.004
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
HOUSING/COM. DEV	100	100.000	\$388,275		\$388,275	\$8,055	\$396,330
Subtotal	100	100.000	388,275		388,275	8,055	396,330
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$388,275		\$388,275	\$8,055	\$396,330
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: 100% to Housing & Community Development

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
HOUSING ADMINISTRATION
Departmental Cost
Allocation Summary

Detail page 212
Schedule 23.005
FISCAL 2001

	Total	DEPT. ADMIN
HOUSING/COM. DEV	\$396,330	\$396,330
Direct Billed		
Total	\$396,330	\$396,330
	=====	=====

SCHEDULE 24.001

FY2003 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

CONVENTION / ENTERTAINMENT FACILITIES - RENTAL

NATURE AND EXTENT OF SERVICES

The Convention / Entertainment Facilities Department markets, leases and maintains the City's multi-purpose convention and entertainment facilities and underground and surface parking facilities. These facilities are also used by other City departments that pay the rent equal to or lower than the market value to the Department. The non-realized rent revenue to the Department is treated as "payment" by the Department to the General fund, thus, the Department is credited for the non-realized rent revenue for the cost allocation purpose while the departments that have paid less than the fair market rental value are charged for the balance of the rent.

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
CONVENTION/ENTERTAIN. RENTAL
Costs to be allocated

Detail page 214
Schedule 24.002
FISCAL 2001

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Departmental cost adjustments:				
FACILITY RENTAL	389,372			
Total departmental cost adjustments:	389,372			389,372
Total to be allocated:	\$389,372			\$389,372
	=====			=====

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
CONVENTION/ENTERTAIN. RENTAL
Schedule of costs to be
allocated by function

Detail page 215
Schedule 24.003
FISCAL 2001

Total General & admn FACILITY

Cost adjustments

Departmental cost adjustments

FACILITY RENTAL \$389,372 \$389,372

Functional cost 389,372 389,372

Allocable costs 389,372 389,372

1st Allocation 389,372 389,372

Total allocated \$389,372 \$389,372
=====

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
CONVENTION/ENTERTAIN. RENTAL
Detail allocation of
FACILITY

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	11,094	2.849	\$11,094		\$11,094		\$11,094
AFFIRMATIVE ACT	21,503	5.522	21,503		21,503		21,503
MAYOR-EXECUTIVE	175,441	45.057	175,441		175,441		175,441
HUMAN RESOURCES	22,150	5.688	22,150		22,150		22,150
CONTROLLER	8,868	2.277	8,868		8,868		8,868
LEGAL	13,387	3.438	13,387		13,387		13,387
CITY COUNCIL	72,145	18.528	72,145		72,145		72,145
BUILDING SVCS	2,888	0.741	2,888		2,888		2,888
MUN COURTS-JUSTI	1,890	0.485	1,890		1,890		1,890
POLICE	8,860	2.275	8,860		8,860		8,860
FIRE	6,230	1.600	6,230		6,230		6,230
SOLID WASTE MGMT	18,663	4.793	18,663		18,663		18,663
HOUSING/COM. DEV	8,639	2.218	8,639		8,639		8,639
LIBRARY	15,777	4.058	15,777		15,777		15,777
CONVENTION/ENTER				(389,372)	(389,372)		(389,372)
PLANNING & DEV	1,837	0.471	1,837		1,837		1,837
Subtotal	389,372	100.000	389,372	(389,372)			
Direct Billed				389,372	389,372		389,372
Total	389,372	100.000	\$389,372		\$389,372		\$389,372

(A) Alloc basis: Fair Market Rental Value

Source: Convention and Entertainment Facilities

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
CONVENTION/ENTERTAIN. RENTAL
Departmental Cost
Allocation Summary

	Total	FACILITY
F&A ADMIN	\$11,094	\$11,094
AFFIRMATIVE ACT	21,503	21,503
MAYOR-EXECUTIVE	175,441	175,441
HUMAN RESOURCES	22,150	22,150
CONTROLLER	8,868	8,868
LEGAL	13,387	13,387
CITY COUNCIL	72,145	72,145
BUILDING SVCS	2,888	2,888
MUN COURTS-JUSTI	1,890	1,890
POLICE	8,860	8,860
FIRE	6,230	6,230
SOLID WASTE MGMT	18,663	18,663
HOUSING/COM. DEV	8,639	8,639
LIBRARY	15,777	15,777
CONVENTION/ENTER	(389,372)	(389,372)
PLANNING & DEV	1,837	1,837
Direct Billed	389,372	389,372
Total	\$389,372	\$389,372
	=====	=====

SCHEDULE 25.001

FY2003 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

POLICE - RECORDS

NATURE AND EXTENT OF SERVICES

The Records Division of the Police Department provides Records Management services to other City departments as well as the Police Department. The cost related to the services to other City departments is to be treated as "payment" by the Police Department, thus the Police Department is credited for the cost of services while the departments that have been served by the Division are charged for the cost, and the basis of allocation is the number of reports.

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
POLICE. RECORDS
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Departmental cost adjustments:				
POLICE RECORDS	840,366			
Total departmental cost adjustments:	840,366			840,366
Total to be allocated:	\$840,366			\$840,366
	=====			=====

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
POLICE. RECORDS
Schedule of costs to be
allocated by function

	Total General & admin	RECORDS MGMT
Cost adjustments -----		
Departmental cost adjustments		
POLICE RECORDS	\$840,366	\$840,366
Functional cost	840,366	840,366
Allocable costs	840,366	840,366
1st Allocation	840,366	840,366
-----		-----
Total allocated	\$840,366 =====	\$840,366 =====

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
POLICE. RECORDS
Detail allocation of
RECORDS MGMT

User Department	Allocation Units. (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
MAYOR-EXECUTIVE	1,358	16.099	\$135,295		\$135,295		\$135,295
LEGAL	6,407	75.957	638,319		638,319		638,319
PW & ENG. ADMIN	524	6.215	52,206		52,206		52,206
POLICE				(840,366)	(840,366)		(840,366)
FIRE	84	0.995	8,369		8,369		8,369
PARKS & RECREAT	9	0.106	897		897		897
HEALTH/HUMAN SVS	53	0.628	5,280		5,280		5,280
Subtotal	8,435	100.000	840,366	(840,366)			

Direct Billed				840,366	840,366		840,366
Total	8,435	100.000	\$840,366		\$840,366		\$840,366
=====							

(A) Alloc basis: Number of Reports

Source: Police Department Report

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan

POLICE. RECORDS

Departmental Cost

Allocation Summary

	Total	RECORDS MGMT
MAYOR-EXECUTIVE	\$135,295	\$135,295
LEGAL	638,319	638,319
PW & ENG. ADMIN	52,206	52,206
POLICE	(840,366)	(840,366)
FIRE	8,369	8,369
PARKS & RECREAT	897	897
HEALTH/HUMAN SVS	5,280	5,280
 Direct Billed	 840,366	 840,366
 Total	 \$840,366	 \$840,366
	=====	=====